(b) if so, whether the judgement of the Supreme Court is applicable to the remaining unfilled posts which were held by the Departmental candidates for determining their seniority vis-a-vis the direct recruits;

(c) if so, what are the details thereof; and

(d) what is the number of posts in the service in grade IV which have been filled up during 1964—84 on the basis of 25 per cent of the vacancies by a selection from amongst officers serving in offices under the economic course recognised for this purpose by the controlling authority?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARY): (a) The Hon'ble Supreme Court in its judgement of 11-2-1986 mentioned that by the year, 1984, in all there were 435 vacancies for direct recruits, out of which 342 posts were filled up by direct recruitment. In all, 93 post intended for direct recruits, remained unfilled and most of them were held by persons who had been promoted from the feeder posts.

(b) The Hon'ble Supreme Court has directed to that all persons who are stated to have been promoted to several posts in Gr. IV, as having been regularly appointed to the said posts in Gr. IV and assign them seniority in the Cadre w.e.f. the dates of their continuous officiation. The direct recruits to Grade IV will be assigned seniority w.e.f. the date on which their names were recommended by the Union Public Service Commission. The remaining unfilled vacancies will be filled up in accordance with the IES rules i.e. not more than 40 per cent by promotion from amongst feeder post holders and not less than 60 per cent by direct recruitment.

(c) and (d) Do not arise.

Acturial valuation for gratuity and pensions funds

971. SHRIMATI SUDHA VIJAY JOSHI:

SHRIMATI AMARJIT KAUR:

Will the Minister of FINANCE be pleased to state:

(a) whether Government are considering a proposal to make acturial valuation compulsory for gratuity and pension funds under the provisions of the Income Tax Act;

(b) if so, whether it is going to be an annual valuation or once in two or three years;

(c) whether Government propose to approve actuaries for this purpose; and

(d) if not, whether Government propose to stipulate method under Income Tax Act for funding gratuity and pension funds?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) No, Madam. There is no such proposal under consideration.

(b) and (c) Do not arise.

(d) There is no proposal under consideration of the Government to amend the Income-tax Rules, 1962 which prescribe the basis for contribution to the approved gratuity and superannuation funds.

Transfer of Central Government officers to insurance corporation

972. SHRI M. KADHARSHA: Will the Minister of FINANCE be pleased to state:

(a) whether there is any proposal under Government's consideration to transfer Central Government officers to either of the Insurance Corporations, i.e. Life Insurance Corporation or General Insurance Corporation;